County of Riverside

FINANCIAL HIGHLIGHTS

For the fiscal year ended June 30, 2007

Board of Supervisors
Bob Buster, 1st District
John F. Tavaglione, 2nd District
Jeff Stone, 3rd District
Roy Wilson, 4th District
Marion Ashley, 5th District

Auditor-Controller
Robert E. Byrd

Treasurer-Tax Collector
Paul McDonnell

Assessor-County Clerk-Recorder
Larry Ward

Sheriff-Coroner-
Public Administrator
Bob Doyle

District Attorney
Rod Pacheco

County Executive Officer
Larry Parrish

County Counsel
Joe S. Rank

View County of Riverside
Financial Highlights online at:
www.auditorcontroller.org

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Citizens of Riverside County:

As your County Auditor-Controller, I serve as your “fiscal overseer” on what the County of Riverside does with your money. The County of Riverside Auditor-Controller’s Office provides sound financial accounting, auditing, and reporting in order to serve the citizens of Riverside County. I will continue to raise the bar to a higher standard by providing more timely and useful information to the citizens of Riverside County to assess the financial condition of the County. I am proud to present you with the County of Riverside Financial Highlights for fiscal year 2006-2007.

In today’s complex world of governmental financial reporting, it is challenging to analyze financial statements—especially for those who don’t have an accounting background. This report was designed to address that issue by providing a recap of our County’s finances in an easy-to-read format.

The financial statements used in this report are simplified and condensed to reflect financial information regarding the County of Riverside’s government-wide information. The County’s government-wide financial statements provide information on revenues, expenses, and net assets of the County of Riverside for the fiscal year ending June 30, 2007.

Most of the information in this report is drawn from the financial information appearing in the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2007. The CAFR is a more detailed and complete financial presentation prepared in conformance with Generally Accepted Accounting Principles (GAAP) and was audited by the County’s independent external auditors. While the financial data in this report conforms with GAAP, the statistical, economic and demographic data are taken from various sources and are not necessarily GAAP based. The CAFR is available at Riverside County public libraries and online at www.auditorcontroller.org.

If you have any questions please contact me by calling my office at (951) 955-3800, or write to: Office of the Auditor-Controller, County of Riverside, P.O. Box 1326, Riverside, CA 92502-1326.

Sincerely,

Robert E. Byrd, CGFM
County Auditor-Controller

The Role of Auditor-Controller

The Auditor-Controller is the chief accounting and disbursing officer of the County. The Auditor-Controller is charged with the responsibility of providing the County of Riverside with professional fiscal leadership through accounting, disbursement and audit services, monitoring financial performance, providing financial reports, information, and advice. The Auditor-Controller assists in the development of sound financial management policies and procedures, and is responsible for reviewing, proposing, and installing accounting systems and improved methods, and internal controls. The Auditor-Controller maintains appropriation and budgetary controls and examines accounting records of departments and special districts for which the Board of Supervisors is the governing body.
The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to the County of Riverside for its Popular Annual Financial Report for the fiscal year ended June 30, 2006. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to receive an Award for Outstanding Achievement in Popular Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. The County of Riverside received a Popular Award for last fiscal year ended June 30, 2006. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we have submitted it to GFOA.
County of Riverside Mission Statement

“Provide local government services as mandated by the State and Federal law, and discretionary services as requested by County taxpayers, within the bounds of available fiscal resources, in a manner which reflects favorably upon the profession of public service and the American form of Democratic Government.”

County of Riverside Vision

“Our vision is to be a proactive county that provides community, business, government, and regional leadership. We will set an exemplary standard of performance among counties by providing our citizens with cost-effective, efficient, and reliable government services, and by developing creative solutions to critical community-wide problems confronting all segments of our constituency. We will anticipate and address the challenges of environmental quality, societal change, and economic competitiveness while striving to make Riverside County an even better place to live, work, raise our families, and do business.”

County of Riverside Overview

Riverside County is the state’s fourth largest county by area. It encompasses 7,295 square miles and extends 184 miles across Southern California from the Arizona border west to within 10 miles of the Pacific Ocean. It is situated immediately east of Los Angeles and Orange counties, south of San Bernardino County, and north of San Diego and Imperial counties.

There are 24 incorporated cities located within the County. The largest cities in the County are the cities of Riverside (the county seat) with a population of 291,398, Moreno Valley with a population of 180,466, and Corona with a population of 146,164.

Total County population was 2,031,625 on January 1, 2007, an increase of 4.7% compared to the revised estimate for 2006 from the California State Department of Finance. Estimated population figures are developed by the state as of January 1 of each year with a revised estimate for the prior year. Riverside County’s population ranks as the fifth largest county in the state. Approximately 27% of the County’s residents live in the unincorporated area. Riverside County has large and rapidly expanding trade, transportation, utilities, distribution and manufacturing industries.

As of June 2007, unemployment in Riverside County was 5.7% compared to 5.1% for the prior fiscal year. The higher unemployment rate in fiscal year 2006-2007 is primarily attributable to the decline in the real estate market, which has resulted in fewer jobs for construction workers and mortgage lender employees. The unemployment rate in the United States as of June 2007 was 4.5%.

Economic Perspective

The economy still appears to be good throughout the United States, California and the County. While growth in the United States economy has slowed, the California economic growth rate was stronger than the United States. Locally, given current markets and trends, our economic perspective for the remainder of calendar year 2007 through 2008 is modest. Impacts from reductions in residential construction and sales are being offset by continued growth in non-residential construction and population growth. Fewer building permits are being issued by the County, resembling similar declines experienced in the mid-90s. The County Assessor expects next year’s construction rate to drop 15 percent. Mortgage delinquencies are on the rise. The County’s fiscal foundation is strong, but requires careful management.
* Assessor/Clerk-Recorder is a single elected position that falls under two functional categories in the County financial statements.
Countywide Elected Officials

Robert E. Byrd
Auditor
Controller

Paul McDonnell
Treasurer
Tax Collector

Bob Doyle
Sheriff
Coroner
Public Administrator

Larry Ward
Assessor
County Clerk
Recorder

Rod Pacheco
District Attorney
Bob Buster - District 1
The First Supervisorial District includes areas within the City of Riverside (the La Sierra and Arlington communities), as well as the city of Lake Elsinore. The District also comprises unincorporated communities including Lakeland Village, Lake Mathews, Mead Valley, Wildomar and Santa Rosa Rancho, as well as portions of Gavilan Hills and Woodcrest.

John F. Tavaglione - District 2
The Second Supervisorial District includes the cities of Corona and Norco; approximately one-third of the City of Riverside, including the Magnolia Center and Municipal Airport areas, Casa Blanca, and the Eastside Community. Unincorporated communities within the Second Supervisorial District include the Jurupa Valley (Rubidoux, Glen Avon, Sunnyslope, Pedley, Mira Loma); and Home Gardens, El Cerrito, Coronita, and Green River.

Jeff Stone - District 3
The Third Supervisorial District includes Pinyon Pines, Canyon Lake, Hemet, San Jacinto, Murrieta and Temecula. The District also includes the unincorporated areas of Anza, Aguanga, Idyllwild, Menifee Valley, Valle Vista, Winchester and Wine Country.

Roy Wilson - District 4
The Fourth Supervisorial District includes the cities of Palm Springs, Cathedral City, Rancho Mirage, Palm Desert, Indian Wells, La Quinta, Indio, Coachella and Blythe. Unincorporated communities include: Bermuda Dunes, Sun City Palm Desert, Thousand Palms, Sky Valley, Hot Springs, Indio Hills, Mecca, Thermal, Oasis, Vista Santa Rosa, North Shore, Chiriaco Summit, Desert Center, Lake Tamarisk, Mesa Verde, Ripley and the Colorado River Communities.

Marion Ashley - District 5
The Fifth Supervisorial District includes the cities of Moreno Valley, Perris, Calimesa, Beaumont, Banning, Desert Hot Springs and northern Palm Springs. Unincorporated Areas include Nuevo, Lakeview, Juniper Flats, Meadowbrook, Good Hope, a portion of Mead Valley, Romoland, Homeland, Green Acres, Highgrove, Box Springs, Pigeon Pass, Reche Canyon, San Timoteo Canyon, Oak Valley, Cherry Valley, Banning Bench, Cabazon, Palm Springs Village and Palm Springs West. The District also includes the Tribal Governments from the Sovereign Nations of the Morongo Band of Mission Indians and the Agua Caliente Band of Cahuilla Indians as well as a portion of March Air Reserve Base.
The Statement of Net Assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The County's total net assets increased by 13.6%, or $363.6 million, during fiscal year 2006-07. $327.3 million of the increase in net assets was from governmental activities and $36.3 million was from business-type activities. Below are the three components of net assets and their respective fiscal year-end balances:

Invested in capital assets, net of related debt represents 31.4%, or $956.4 million, of the County's total net assets for fiscal year 2006-07. The component consists of capital assets (land and easements, structures and improvements, infrastructure, and equipment) net of accumulated depreciation and reduced by any debt attributable to the acquisition, construction, or improvement of the assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted net assets account for 20.4%, or $620.1 million of the County’s total net assets for fiscal year 2006-07. This component consists of external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted net assets account for 48.3%, or $1.5 billion of the County’s total net assets for fiscal year 2006-07. This component of the County’s total net assets may be used to meet the County’s ongoing obligations to citizens and creditors. Of the unrestricted net assets for fiscal year 2006-07, $1.4 billion is from governmental activities and $100.6 million is for business-type activities.
The Statement of Activities presents information showing how the County’s net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (such as revenues pertaining to uncollected taxes or expenses pertaining to earned but unused vacation and sick leave).

The most significant variances in revenues on the Statement of Activities are: the over $100 million increase in operating grants and contributions due mostly to State sources, the $66 million increase in Property Taxes, and the $48 million increase in investment earnings, in addition to the $25 million increase in motor vehicle in-lieu tax.

The most significant variances in expenses on the Statement of Activities are: over $134 million increase in Public Protection due primarily to increased staffing levels for the Sheriff, Probation, District Attorney, and Fire departments; $53 million increase in Public Assistance; $37 million increase in General Government due to additional funding of Community Improvement projects; and $38 million increase in expenses to operate the Riverside County Regional Medical Center.
**Capital Assets**

As of June 30, 2007, the County’s capital assets for both its governmental and business-type activities amounted to $2.5 billion (net of depreciation). The capital assets include land and easements, land improvements, construction in progress, infrastructure (channels, storm drains, basins, roads, traffic signals, bridges, runways and parks), structures and improvements, and equipment.

Major projects under construction in fiscal year 2006-2007 included the following:

- Perris Patrol Station and Clinic—$18.8 million
- Waste Management, Lamb Canyon Liner Phase 2, Stage 3—$11 million
- 1933 Historic Courthouse renovation—$6.4 million
- Rubidoux Youth Center—$5 million
- Assessor-County Clerk-Recorder Administration Building renovation, Box Springs—$4.8 million
- Rubidoux Health Clinic—$4.3 million
- Three new radio sites in Riverside—$3.6 million
- Law building construction—$2 million
- Nuevo, Cabazon, Lake Riverside and Sun City Fire Station—$2 million
- Parks Headquarters Annex—$3.7 million
- Smith Correctional Facilities Expansion—$1.8 million

**Long-Term Liabilities**

As of June 30, 2007, the County’s outstanding debt obligation for its governmental activities amounted to $1.5 billion. Long-term debt incurred by the County of Riverside includes bonds, certificates of participation, loans and capital leases.
Cash and Investments

The Cash and Investments represented in the Government-wide Statement of Net Assets includes Cash and Investments that are available for use as well as Restricted Cash and Investments for both governmental and business-type activities.

Net Assets

Net Assets is total assets less total liabilities of the primary government.

Net assets serve as a useful indicator of a government’s financial position. At the end of the current fiscal year, the County reported positive net assets balances for both governmental and business-type activities, with total assets exceeding liabilities by $3.0 billion.
Revenues

Annual revenues have grown over the past four years due in large part to the real estate market boom. Significant new home building and sales coupled with increased property values fueled County revenues. Lower mortgage interest rates as well as migration of residents from Orange and Los Angeles counties in search of more affordable housing were major components of increased building and population growth. Property taxes alone have increased by $237 million per year from 2003 to 2007.

Revenues for Public Protection have increased by $175 million per year over the same period.

4 year Trend — Revenues

4 year Comparison - Revenues

<table>
<thead>
<tr>
<th>(in thousands)</th>
<th>2007</th>
<th>2003</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>General government</td>
<td>$262,598</td>
<td>$177,985</td>
<td>$84,613</td>
</tr>
<tr>
<td>Public protection</td>
<td>565,653</td>
<td>390,288</td>
<td>175,365</td>
</tr>
<tr>
<td>Public ways and facilities</td>
<td>130,691</td>
<td>129,746</td>
<td>945</td>
</tr>
<tr>
<td>Health and sanitation</td>
<td>614,155</td>
<td>495,899</td>
<td>118,256</td>
</tr>
<tr>
<td>Public assistance</td>
<td>748,456</td>
<td>576,436</td>
<td>172,020</td>
</tr>
<tr>
<td>Education</td>
<td>10,259</td>
<td>1,782</td>
<td>8,477</td>
</tr>
<tr>
<td>Recreation and cultural</td>
<td>12,382</td>
<td>7,229</td>
<td>5,153</td>
</tr>
<tr>
<td>General revenue</td>
<td>922,404</td>
<td>569,386</td>
<td>353,018</td>
</tr>
<tr>
<td>Total revenue</td>
<td>$3,266,598</td>
<td>$2,348,751</td>
<td>$917,847</td>
</tr>
</tbody>
</table>
Expenses

The County’s expenses included in the government-wide financial statements provide a general overview of the costs incurred for services provided by the County’s departments. Total expenses have increased over the past four years primarily due to increased new home building and sales in unincorporated areas. The resulting population growth was accompanied by an increased demand in services. From 2003 to 2007, the County added 326,125 residents—a 19% increase.

4 year Trend — Expenses

( in millions)

2003 2004 2005 2006 2007
$2,200 $2,472 $2,496 $2,688 $2,903

4 year Comparison - Expenses

(in thousands)

<table>
<thead>
<tr>
<th></th>
<th>2007</th>
<th>2003</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>General government</td>
<td>$296,917</td>
<td>$183,132</td>
<td>$113,785</td>
</tr>
<tr>
<td>Public protection</td>
<td>941,792</td>
<td>622,717</td>
<td>319,075</td>
</tr>
<tr>
<td>Public ways and facilities</td>
<td>57,907</td>
<td>87,386</td>
<td>(29,479)</td>
</tr>
<tr>
<td>Health and sanitation</td>
<td>739,982</td>
<td>609,035</td>
<td>130,947</td>
</tr>
<tr>
<td>Public assistance</td>
<td>758,431</td>
<td>646,479</td>
<td>111,952</td>
</tr>
<tr>
<td>Education</td>
<td>14,847</td>
<td>8,609</td>
<td>6,238</td>
</tr>
<tr>
<td>Recreation and cultural</td>
<td>11,941</td>
<td>8,842</td>
<td>3,099</td>
</tr>
<tr>
<td>Interest on long-term debt</td>
<td>81,197</td>
<td>33,666</td>
<td>47,531</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>$2,903,014</td>
<td>$2,199,866</td>
<td>$703,148</td>
</tr>
</tbody>
</table>

County of Riverside Financial Highlights Fiscal Year 2006-2007 12
Revenues Sources

Revenue Sources

The statement of activities reports revenue by source using government-wide reporting standards. To assist the reader in understanding what makes up the various sources referenced, we have provided the following detail listing:

Program Revenues

Charges for Services
Assessment and tax collection fees, auditing and accounting fees, communication services, election services, legal services, planning and engineering services, civil process services, estate fees, humane services, law enforcement services, recording fees, road and street services, health fees, mental health services, sanitation services, institutional care and services, animal licenses, business licenses, construction permits, road privileges and permits, zoning permits, franchises and other licenses and permits, vehicle code fines, other court fines, forfeitures and penalties in addition to penalties and costs on delinquent taxes, parking fees.

Operating Grants
State, federal, other government, and private contributions to fund specific programs.

Capital Grants
State, federal, other government, and private contributions to fund capital purchases for specific programs.

General Revenues

Taxes: Property taxes, sales and use taxes as well as other county levied taxes, investment income as well as rents and concessions, sale of surplus property, contributions and donations, non-governmental grants, unclaimed money, etc.

Revenues by Source

<table>
<thead>
<tr>
<th>Source</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Revenues</td>
<td>33%</td>
</tr>
<tr>
<td>Operating grants and contributions</td>
<td>2%</td>
</tr>
<tr>
<td>Charges for services</td>
<td>22%</td>
</tr>
<tr>
<td>Capital grants and contributions</td>
<td>43%</td>
</tr>
</tbody>
</table>
Expenses by Function

The following list provides details to define what County departments are included in each of the functional categories listed in the statement of activities:

**General Government**


**Public Protection**

Sheriff, Coroner, Public Administrator, District Attorney, Public Defender, Probation, Fire, Agricultural Commissioner, Animal Control, Clerk-Recorder, Flood Control, Planning, Building and Safety, Department of Child Support Services, Juvenile Hall and Code Enforcement

Expenses by Function

- **General government**: 10.2%
- **Public protection**: 32.4%
- **Public assistance**: 26.1%
- **Education**: 0.5%
- **Recreation and cultural**: 0.4%
- **Health and sanitation**: 25.5%
- **Public ways and facilities**: 2.0%
- **Interest on long-term debt**: 2.8%
- **General government**: 10.2%

**Public Ways and Facilities**

Transportation and Land Management Agency, Surveyor, Transportation and County Airports, County Service Areas

**Health and Sanitation**

Public Health, Environmental Health, Detention Health Services, California Children’s Services and Mental Health, Regional Medical Center, Waste Management

**Public Assistance**

Department of Public Social Services, Department of Community Action, Office on Aging and Veteran’s Services, Housing Authority

**Education**

Cooperative Extension and County Free Library

**Recreation and Culture**

Regional Parks and Edward Dean Museum
How the Property Tax System Works

**Assessor-Clerk-Recorder**
Assesses all real estate and personal property (businesses, manufactured homes, boats & airplanes) located throughout the entire County.

**Auditor-Controller**
Receives the assessments from the Assessor and applies the appropriate tax rate to determine the actual amount of property tax owed.

**Treasurer-Tax Collector**
Mails out the property tax bills, collects the money, and deposits it in the County Treasury.

**Auditor-Controller**
Receives and allocates the money to local taxing agencies, including the County, cities, schools, and special districts.

Where did your property tax dollar go in fiscal year 2006-2007?

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Property Taxes</th>
<th>Tax Levies</th>
<th>Tax Collections</th>
</tr>
</thead>
<tbody>
<tr>
<td>2003</td>
<td>$1,372</td>
<td>$1,372</td>
<td>$1,372</td>
</tr>
<tr>
<td>2004</td>
<td>$1,537</td>
<td>$1,537</td>
<td>$1,537</td>
</tr>
<tr>
<td>2005</td>
<td>$1,777</td>
<td>$1,777</td>
<td>$1,777</td>
</tr>
<tr>
<td>2006</td>
<td>$2,127</td>
<td>$2,127</td>
<td>$2,127</td>
</tr>
<tr>
<td>2007</td>
<td>$2,997</td>
<td>$2,997</td>
<td>$2,997</td>
</tr>
</tbody>
</table>

**Riverside County Principal Property Tax Payers**
1. Southern California Edison Co.
2. Verizon Network
3. Centex Homes
4. Pulte Home Corp.
5. KB Home Costal Inc.
7. Ryland Homes of California Inc.
8. Western Pacific Housing Inc.
9. Blythe Energy, LLC
10. Wolf Creek Development

For more property tax information visit the County of Riverside's Property Tax Portal at: [www.riversidetaxinfo.com](http://www.riversidetaxinfo.com)
Demographics

Riverside County Principal Employers

1. County of Riverside
2. March Air Reserve Base
3. University of California Riverside
4. Stater Brothers Market
5. Riverside Unified School District
6. Pechanga Resort & Casino
7. Guidant Corporation
8. Riverside Community College District
9. Kaiser Permanente
10. Morongo Casino Resort & Spa

Population
(in thousands)

- 1987: 893
- 1992: 1,290
- 1997: 1,380
- 2002: 1,644
- 2007: 2,032

Fiscal Year

Per Capita Income

- 2003: $24,814
- 2004: $25,337
- 2005: $26,342
- 2006: $27,449
- 2007: $27,810

Fiscal Year

Unemployment Rate

- 2003: 4.00%
- 2004: 4.50%
- 2005: 5.00%
- 2006: 5.50%
- 2007: 6.00%
# Community Health Agency

- **Facilities Inspections**: 31,760
  - Inspections include fixed food facilities, pools, spas, hazardous material generators and miscellaneous food operations
- **Patient Visits**: 139,885
- **Patient Services Performed**: 438,639
  - Services include family planning, primary health care, prenatal care, urgent care, breast cancer early detection, child health and disability prevention
- **Animal Impounds**: 27,362
- **Spays and Neuters**: 5,645

## Public Social Services

- **CalWORKs Clients**: 20,336
- **Food Stamp Clients**: 30,781
- **Medi-Cal Clients**: 105,578
- **In-Home Support Services**: 13,973
  - Services include meal preparation and cleanup, food shopping, bathing, dressing, personal care, domestic services (cleaning), assistance with medications, etc.
- **Foster Care Placements**: 4,306
- **Child Welfare Services**: 12,333
  - Services include child adoptions and investigations of child abuse, neglect or abandonment

## Auditor-Controller

- **Invoices Paid**: 449,368
- **Vendor Warrants (checks) Issued**: 237,645
- **Active Vendors**: 56,514
- **Payroll Warrants (checks) Issued**: 496,386
  - Payroll Warrants (checks) Issued*
  - Average Payroll Warrants (checks)
  - Per Pay Period*
    - 19,092

* For 12-month period ending June 30, 2007

## Sheriff

- **Number of Bookings**: 63,512
- **Coroner Case Load**: 9,430
- **Calls for Services (Unincorporated Areas)**: 277,496
  - Contract cities not included

## Fire

- **Medical Assistance**: 89,329
- **Fires Extinguished**: 6,372
- **Other Services**: 16,310
  - Other services include fire menace standbys (bomb threats, electrical hazards, gas hazards, etc.), public service assistance (assisting other agencies, persons, flooding, etc.) and false alarms.

- **Communities Served**: 78

## Assessor-Clerk-Recorder

- **Total Assessments**: 920,555
- **Official Records Recorded**: 957,123
- **Vital Records Copies Issued**: 88,640
- **Registrar of Voters**: 35,319

## Registrar of Voters

- **Voting Precincts**: 1,368
- **Polling Places**: 610
- **Votes Counted**: 818,584
Special Acknowledgement

I would like to thank the Photo Artist Network for providing the photographs used to support our theme of diversity in this year’s Financial Highlights. My special thanks also go to Frank Leonard and Larry Berenato, APR for their dedicated efforts in producing this report.
Our County’s diverse history has continued to be enriched with the tremendous growth we have experienced over the past few decades. The theme of this year’s Financial Highlights and Comprehensive Annual Financial Report of “Diversity” celebrates the people and cultures that make the County of Riverside unique. The photographs in this publication were requested to illustrate the value we place on diversity.